

**UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF NEW YORK**

<b>In re</b>	:	<b>Chapter 11 Bankruptcy Case</b>
	:	
<b>DANA CORPORATION, ET. AL.,</b>	:	<b>Case No. 06-10354 (BRL)</b>
	:	
<b>Debtors.</b>	:	<b>(Jointly Administered)</b>
	:	
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<b>THE TIMKEN COMPANY AND</b>	:	
<b>TIMKEN U.S. CORP.,</b>	:	
	:	
<b>Appellants,</b>	:	<b>Appeal No. 07-CV-5659 (PAC)</b>
	:	
<b>v.</b>	:	
	:	
<b>DANA CORPORATION, ET AL.,</b>	:	
	:	
<b>Appellees.</b>	:	
	:	
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**NOTICE OF WITHDRAWAL OF APPEAL ON BEHALF OF THE TIMKEN  
COMPANY AND TIMKEN U.S. CORP.**

The Timken Company and Timken U.S. Corp. hereby withdraw their appeal of the Memorandum Decision Regarding Reclamation Claims Under Section 546(c) of the BAPCPA entered April 19, 2007 by the Honorable Burton R. Lifland of the United States Bankruptcy Court for the Southern District of New York and Order related thereto entered April 25, 2007.

Dated: New York, New York.  
December 12, 2007

Respectfully submitted,

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